



1951

File No. Stamps. II/51
(R)

Legal Department

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BRANCH

Subject:— Rules under the
Indian Stamp Act, 1899

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File No. Stamps. II/57 (R)

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Legal Department.

The view taken by the Revenue Department that rule 19 of the Bombay Stamp Rules requires to be amended in view of the amendment made by the Central Government in rule 17 of the Indian Stamp Rules, 1925 is not correct. From section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 it is clear that it applies to diplomatic or consular officer in any foreign country or a place where he is exercising his functions as such officer. The documents referred to in sub-section (2) of section 3 are to be signed or exercised before him in the foreign country or place where he is exercising his function. Under section 8(2)(a) of the Act the Central Government is to prescribe the scale of fees leviable under that Act and the manner in which such fees shall be levied and collected. Rule 6 of the Diplomatic and Consular Officers (fees) Rules, 1949, made by the Central Government provides that all fees shall be collected by means of Consular stamps, to be obtained from the Government of India, Central Stamp Store and will be accounted for to the Government of India. NO power has been given to the State Government to exercise any functions under the said Act or the rules made thereunder.

Sd/-J.R.Dhurandhar.
17-1

Additional Secretary to Government.

U.R. to R.D. No. 1146 dated the 18th January 1951.

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Office of the R.L.A.

A revised draft notification in place of F.D. draft is sent herewith.

2. New section 93A only empowers the Collector in certain circumstances to authorise any officer to enter premises and inspect certain documents but it does not provide for the appointment of any such officers as Inspectors of Stamp for the purpose. Nor is there any existing section of the Act which provides for the appointment of such officers. In the absence of any such provision in the Act itself, it would not be legally feasible to provide for their appointment and for regulating their powers and duties by the rules. Draft rule 25, paragraphs 1 and 2 of draft rule 26 and draft rule 27 have accordingly been omitted from the revised draft.

Sd/-J.R.Dhurandhar.
30-3

Remembrancer of Legal Affairs.

U.R. to F.D. NO. 5285 , dated the 2nd ^{April} March 1951.